

UNITED STATES TAX COURT
WASHINGTON, DC 20217

Angela Lynn Goodwin & Little John Goodwin,)	
)	
Petitioners,)	
)	
v.)	Docket No. 17516-15.
)	
COMMISSIONER OF INTERNAL REVENUE,)	
)	
Respondent.)	

ORDER

The petition in this case was filed on July 9, 2015. That petition seeks review of the notice of deficiency dated June 15, 2015, issued to petitioners for taxable year 2013. That petition was signed only by Mrs. Goodwin, and not by Mr. Goodwin. By Order dated July 15, 2015, the Court directed Mr. Goodwin, on or before August 28, 2015, to ratify and affirm the petition filed in this case on his behalf. On August 20, 2015, respondent filed an Answer to the petition. On August 26, 2015, Mrs. Goodwin filed a Letter. Among other things, in her Letter Mrs. Goodwin states that: (1) Mr. Goodwin is not well; (2) since April 16, 2015, he has been missing from the home and his whereabouts are unknown; and (3) on the last occasion Mrs. Goodwin spoke with him, Mr. Goodwin sounded delusional.

It is well settled that unless the petition is filed by the taxpayer, or by someone lawfully authorized to act on the taxpayer's behalf, we are without jurisdiction. See Fehrs v. Commissioner, 65 T.C. 346, 348-349 (1975). However, in pertinent part Tax Court Rule 60(a) provides that "A case timely brought shall not be dismissed on the ground that it is not properly brought on behalf of a party until a reasonable time has been allowed after objection for ratification by such party of the bringing of the case; and such ratification shall have the same effect as if the case had been properly brought by such party."

Tax Court Rule 60(d) further provides that whenever an incompetent person has a representative, such as a guardian, conservator, or other like fiduciary, that representative may prosecute a case in this Court on behalf of the incompetent person. An infant or incompetent person who does not have a duly appointed representative, such as a guardian, conservator, or other like fiduciary, may act by a next friend. See Campos v. Commissioner, T.C. Memo. 2003-193.

In light of the assertions made in Mrs. Goodwin's above Letter concerning petitioner Little John Goodwin's mental and physical condition, we will direct Mrs. Goodwin and

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respondent to confer and discuss whether Mrs. Goodwin may wish to file a motion to have the Court recognize her as next friend for petitioner Little John Goodwin. Such motion will need to show that: (1) Mr. Goodwin is incompetent and cannot prosecute this case without assistance; (2) Mrs. Goodwin would represent Mr. Goodwin's best interests; and (3) Mrs. Goodwin has a significant relationship with Mr. Goodwin. In the foregoing connection, a doctor's letter with respect to Mr. Goodwin's disability and inability to conduct his own business and financial affairs, would be helpful.

Upon due consideration, it is

ORDERED that petitioner Angela Lynn Goodwin and respondent, at a reasonable date and time mutually agreeable to them, but no later than September 16, 2015, shall confer and discuss the present status of this case. Respondent shall further undertake to discuss with and explain fully to Mrs. Goodwin whether or not Mrs. Goodwin possibly may qualify to be recognized by this Court as next friend for petitioner Littlejohn Goodwin pursuant to Tax Court Rule 60(d). It is further

ORDERED that, on or before September 30, 2015, respondent shall file a Report with the Court concerning the then present status of this case. Among other things, in that Report respondent shall advise the Court as to (a) whether petitioner Little John Goodwin is an incompetent person, (b) whether or not Mr. Goodwin has a duly appointed representative, such as a guardian, conservator, or other like fiduciary, (c) whether Mrs. Goodwin intends to file an appropriate motion to have the Court recognize her as next friend for Mr. Goodwin, and (d) in the event, Mr. Goodwin is not an incompetent person, whether Mr. Goodwin will ratify the petition in this case.

(Signed) Michael B. Thornton
Chief Judge

Dated: Washington, D.C.
August 27, 2015